



SUMMIT COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

AGREED UPON PROCEDURES

**FOR THE COST REPORTING PERIOD
JANUARY 1, 2008 THROUGH DECEMBER 31, 2008
AND
JANUARY 1, 2009 THROUGH DECEMBER 31, 2009**



Dave Yost • Auditor of State

SUMMIT COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

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Independent Accountant's Report on Applying Agreed-Upon Procedures

Halina Schroeder, Audit Chief
Division of Fiscal Administration – Audit Office
Ohio Department of Developmental Disabilities
30 E. Broad Street, 13th Floor
Columbus, Ohio 43215

Dear Ms. Schroeder:

As permitted by Ohio Rev. Code § 5123.05 and as required by the *Application for a § 1915(c) HCBS Waiver*, Appendix I-2(c), the Auditor of State's Office performed the procedures enumerated below, to which the Ohio Department of Developmental Disabilities (DODD) agreed. The purpose is to assist you in evaluating whether the Summit County Board of Developmental Disabilities (County Board) prepared its *Income and Expenditure Report* for the years ended December 31, 2008 and 2009 (Cost Reports) in accordance with DODD's Guide to Preparing Income and Expenditure Reports for 2008 and 2009 (Cost Report Guides) and to assist you in evaluating whether reported receipts and disbursements complied with 2 CFR 225 (OMB Circular A-87 *Cost Principles for State, Local, and Indian Tribal Governments*), and other compliance requirements described in the procedures below. The County Board's management is responsible for preparing these reports. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of DODD. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Statistics – Square Footage

1. DODD requested us to tour the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle space and, if final 2007 square footage totals are the same and no significant changes in the floor plan have occurred, to perform no additional procedures.

We toured the facilities to identify how space was used by County Board programs and to identify new, closed or empty buildings along with rented or idle floor space. We noted two unreported buildings that were leased out.

We reported these variances in Appendix A (2008) and Appendix B (2009).

The County Board stated that square footage reported in the final 2007 cost report did not change significantly in 2008 and 2009. The County Board did state they no longer provided services onsite to consumer ages 6-21 in 2008 or 2009. Therefore, we performed limited procedures below where the square footage has changed since 2007.

2. DODD requested us to report variances if the County Board's square footage for three rooms varied by more than 10 percent of the square footage reported in the summary which rolls up to *Schedule B-1, Section A, Square Footage* of the Cost Reports.

We did not perform this procedure as there were no significant changes in square footage allocated between programs from the square footage reported in the final 2007 cost report through 2008 and 2009 (see Procedure 1 above).

3. DODD requested us to report variances if the County Board's square footage for one floor plan varied by more than 10 percent of the square footage reported in the summary which rolls up to *Schedule B-1, Section A, Square Footage* of the Cost Reports.

We did not perform this procedure as there were no significant changes in square footage allocated between programs from the square footage reported in the final 2007 cost report through 2008 and 2009 (see Procedure 1 above).

4. DODD requested us to report variances if the County Board's square footage summary varied by more than 10 percent when comparing the County Board's summary to the Cost Report for any cell within *Schedule B-1, Section A, Square Footage*.

We compared the County Board's final 2007 square footage summary to the square footage reported for each cell in *Schedule B-1, Section A, Square Footage* of the Cost Reports.

We found variances exceeding 10 percent as reported in Appendix A (2008). We found no variances in 2009.

5. DODD asked us to obtain the County Board's methodology for allocating square footage between programs and reviewed the methodology to ensure that square footage for areas shared by more than one type of service is allocated by program based on reported usage of the area in accordance with the Cost Report Guides.

We obtained the County Board's methodology for allocating square footage for those areas that changed in 2008 and 2009 from the final 2007 square footage and compared the methodology with the Cost Report Guides.

We found no inconsistencies between the County Board's methodology and the Cost Report Guide.

Statistics – Transportation

1. DODD requested us to report variances if the Board's transportation units were not within two percent of total units reported on each line of *Schedule B-3, Quarterly Summary of Transportation Statistics*.

We compared the number of one-way trips from the County Board's 2008 Transportation Trips by Program Summary and 2009 Transportation Trips by Summary reports with those statistics as reported in *Schedule B-3, Quarterly Summary of Transportation Statistics* of the Cost Reports. We also checked the County Board's reports for computational errors.

We found variances exceeding two percent as reported in Appendix A (2008) and Appendix B (2009).

2. DODD requested us to report variances of more than 10 percent of the total trips taken for ten individuals for both 2008 and 2009, between the County Board's internal documentation versus the amount reported in *Schedule B-3, Quarterly Summary of Transportation Services*.

We traced the number of trips for ten individuals for 2008 and ten for 2009 from the County Board's daily reporting documentation to *Schedule B-3, Quarterly Summary of Transportation Services*.

We found no differences exceeding 10 percent.

3. DODD requested us to report variances if the Board's cost of bus tokens/cabs was not within two percent of the total amount reported on *Schedule B-3, Quarterly Summary of Transportation Statistics*.

We compared the cost of bus tokens/cabs from the County Board's Worksheet Detailed Backup Cost Report and Expense Detailed Ledger reports to the amount reported on *Schedule B-3* of the Cost Reports.

We found no differences in 2008. We found differences as reported in Appendix B (2009).

Statistics – Service and Support Administration (SSA)

1. DODD requested us to report variances if the Board's SSA units were not within two percent of total units reported on each line of *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*.

We compared the number of SSA units (Targeted Case Management (TCM), Other SSA Allowable, and SSA Unallowable,) from the County Board's Detail for TCM Units, Other SSA Allowable and Unallowable reports with those statistics reported in *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration*. We also checked the County Board's SSA reports for computational errors.

We found differences exceeding two percent as reported in Appendix A (2008) and Appendix B (2009).

2. DODD requested us to report variances if the Other SSA Allowable units tested had an error rate exceeding 10 percent and indicated a systemic issue.

We haphazardly selected a sample of 40 Other SSA Allowable units for 2008 and 42 Other SSA Allowable units for 2009 from from Detail for Other SSA Allowable reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F). We also determined if the units for Other Allowable SSA services for both 2008 and 2009 were provided to individuals that were not Medicaid eligible at the time of service delivery per the Medicaid Information Technology System (MITS).

We found that over 10 percent of the units tested in 2008 were Medicaid eligible at the time of service delivery per MITS. We selected an additional 21 units for 2008 and found no more errors which resulted in a combined error rate that did not exceed 10 percent.

However, from the sample population of 31,040 Other SSA Allowable units for 2009, we selected our sample of 42 units and found 40 percent of those units were for individuals Medicaid eligible at the time of service delivery. We selected an additional 39 units and found 12.8 percent of those units were for individuals Medicaid eligible at the time of service delivery and we projected and then reclassified 3,979 units of the sample population as TCM units based on the lower 12.8 percent error rate.

We reported the differences in Appendix B (2009).

Recommendation:

We recommended the County Board review its current process to determine Medicaid eligibility of individuals served and ensure that TCM services to Medicaid eligible recipients are appropriately classified as Line 1-TCM units and not Other Allowable SSA units on *Schedule B-4, Quarterly*

Summary of Units of Service - Service and Support Administration as required by the Cost Report Guide. Section *Schedule B-4, Quarterly Summary of Units of Service - Service and Support Administration* of the Cost Report Guide states in pertinent part, "The below activities generate units of service for statistical purposes.

Allowable Units

- TCM – Medicaid Eligible Individuals;
- Other SSA Allowable Units – Non-Medicaid Eligible Individuals; and
- Transition Coordination services provided under the Home Choice demonstration grant.”

3. DODD requested us to report variances if the SSA Unallowable units tested had an error rate exceeding 10 percent and indicated a systemic issue.

We haphazardly selected samples of 41 units for Unallowable SSA services for both 2008 and 2009 from the County Board's 2008-2009 Detail for SSA Unallowable Units reports and determined if the case note documentation described activities listed in Ohio Admin. Code § 5101:3-48-01(D), and also included the documentation required by Ohio Admin. Code § 5101:3-48-01(F).

We found no units to be in error in either 2008 or 2009.

4. DODD requested us to obtain any supporting documentation of the County Board's compliance with Ohio Admin. Code § 5101-3-48-01(G)(12) which states "A CBMRDD shall not submit claims in excess of twenty-six units per day per service and support administrator (SSA) unless the service(s) associated with such claims is considered medically necessary . . . a CBMRDD is required to maintain sufficient documentation to track the units per day per SSA."

The County Board indicated that it did not track the units per day per SSA during 2008 and 2009 and it had no process to ensure the services were medically necessary prior to submitting claims.

Recommendation:

We recommended the County Board develop a process to be in compliance with the above requirement to help ensure services are medically necessary prior to submitting claims.

5. DODD requested us to report decreases exceeding five percent in total SSA units by line on *Schedule B-4* when compared to the prior year's final Cost Report.

We compared the final 2007 SSA units to the final 2008 SSA units and compared the final 2008 SSA units to the final 2009 SSA units.

The reported units decreased by more than five percent from the prior year's *Schedule B-4* and we obtained the County Board's explanation that general time units were reported in error in 2007. We did not identify any unrecorded units and reported no variances in Appendix A (2008) and Appendix B (2009).

Statistics – Attendance

1. We reviewed the Cost Reports to determine if individuals served or units of service were omitted on *Schedule B-1, Section B, Attendance Statistics*, worksheet 4, or worksheets 7A to 7H which result in unassigned program or general expenses-all program costs.

We determined that individuals served on worksheets 7B to 7H in 2009 either were not reported or were reported incorrectly. As a result, costs in Column (D) Unassigned Child program, Column (H) Unassigned Adult Program, or Column (X) General Expenses-all Program costs were not properly

allocated among Columns (A) Ages 0-2, Column (B) Ages 3-5, Column (E) Facility Based Services, Column (F) Enclave, and Column (G) Community Employment on worksheets 7B to 7H.

We reported these variances in Appendix B (2009). We found no individuals served or units of service omitted in 2008.

2. DODD asked us to compare the County Board's final 2007 typical hours of service reported on *Schedule B-1, Section B, Attendance statistics* to the typical hours of service reported on *Schedule B-1* for 2008 and 2009 and, if the hours are the same, to do no additional procedures.

We compared the final 2007 typical hours of service to the typical hours of service reported on *Schedule B-1* for 2008 and 2009.

We found no differences.

3. DODD requested us to report variances if the Board's attendance statistics were not within two percent of the attendance statistics reported.

We compared the County Board's 2008-2009 Facility Based, Enclave and Community Employment Summary, Detailed and Individuals Served reports for the number of individuals served, days of attendance, and 15 minute Community Employment units with similar information reported for Day Habilitation/Adult Day Services/Vocational Habilitation, Enclave and Community Employment on *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports and determined if the statistics were reported in accordance with the Cost Report Guides. We also footed the County Board's reports on attendance statistics for accuracy.

We found variances or computational errors exceeding two percent. We reported these variances in Appendix A (2008) and Appendix B (2009).

4. DODD requested us to report variances if the County Board's number of individuals served varied by more than 10 percent when comparing to the prior period's final attendance statistics on *Schedule B-1, Section B, Attendance Statistics*.

We compared the County Board's final 2007 number of individuals served to the final individuals served for Day Habilitation/Adult Day Services/Vocational Habilitation, Enclave and Community Employment for 2008 and the final 2008 individuals served to the final individuals served for 2009 on *Schedule B-1, Section B, Attendance Statistics* and determined if the variances were over 10 percent.

The number of reported individuals served did change by more than 10 percent from the prior year's *Schedule B-1* and as a result we performed Procedure 5 below.

5. DODD requested us to report variances if the individuals served on *Schedule B-1, Section B, Attendance Statistics* of the Cost Reports were not within three of the individuals documented on the attendance sheets.

We haphazardly selected 15 Facility Based and 15 Enclave individuals from attendance sheets for each year and traced the names to the County Board's Facility Based and Enclave 2008-2009 Individuals reports.

We found no differences.

6. DODD requested us to report variances to *Schedule B-1, Section B, Attendance Statistics* if more than three of the 15 minute community employment units tested were not calculated in accordance with the Cost Report Guide.

We haphazardly selected 30 units from the County Board 2008-2009 Community Employment Detail, Summary and number of Individuals reports and determined if the units were calculated in accordance with the Cost Report Guide.

We found no differences.

Revenue Cost Reporting and Reconciliation to the County Auditor Report

1. We compared the receipt totals from the 12/31/2008 and 12/31/2009 County Auditor's Monthly Revenue and Expenditures Detail reports for the (G20) Operating, (G30) Residential, (G40) GMSI, (G50) Capital Improvements and (G70) Bid Deposit funds to the County Auditor's report totals reported on the *Reconciliation to County Auditor Worksheets*.

We found differences as reported in Appendix A (2008) and Appendix B (2009).

2. DODD asked us to determine whether total County Board receipts reported in the *Reconciliation to County Auditor Worksheets* reconciled within 1/4 percent of the County Auditor's yearly report of total receipts for these funds.

Total county board receipts were not within 1/4 percent of the County Auditor yearly receipt totals reported for these funds in 2008. Receipts in the County Auditor's reports exceeded the County Board receipts by \$11,093,737 for 2008 and we performed Procedure 3 below. Total county board receipts were within 1/4 percent of the county auditor yearly receipt totals reported for these funds for 2009.

3. We compared the account description and amount for each revenue reconciling item on the *Reconciliation to County Auditor Worksheet* for 2008 to the County Board's 2008 Revenue Detailed report and other supporting documentation such as County Auditor's Receipt Report.

We found differences as reported in Appendix A (2008) and the final 2008 *Reconciliation to County Auditor Worksheet* is within 1/4 percent of the County Auditor yearly receipt totals for these funds.

4. We compared revenue entries on *Schedule C, Income Report* to the North East Ohio Network (NEON) Council of Government prepared County Board Summary Workbook.

We found differences as reported in Appendix A (2008). We found no differences in 2009.

Revenue Cost Report Testing

1. We reviewed the County Board's General Ledger by Account reports *Schedule C, Income Report* to determine whether revenues are maintained separately to offset corresponding expense via the use of specific expenditure costs centers and identified any potential revenue offsets/applicable credits.

We identified the following sources of potential revenue credits for which the County Board did not offset costs on the Cost Reports in accordance with 2 CFR 225, Appendix A (C)(3)(c) and (4)(a):

- Miscellaneous refunds, reimbursements and other income in the amount of \$108,975 in 2008 and \$81,170 in 2009;
- IDEA Part B revenues in the amount of \$45,142 in 2008;

- IDEA Early Childhood Special Education revenues in the amount of \$4,105 in 2008 and \$8,044 in 2009;
- Title V revenues in the amount of \$197 in 2008 and \$68 in 2009;
- School Lunch Program revenues in the amount of \$3,255 in 2008;
- Title XX revenues in the amount of \$328,344 in 2008 and \$435,073 in 2009;
- Ohio Rehabilitation Services Commission revenues in the amount of \$20,413 in 2008 and \$26,549 in 2009; and
- Motor Fuel Tax Refunds in the amount of \$6,067 in 2008 and \$6,490 in 2009.

Paid Claims Testing

1. We selected 50 paid claims among all service codes from 2008 and 2009 from the MBS data and determined if the claims met the following service documentation requirements of Ohio Admin. Code §§ 5123:2-9-05, 5123-2-9-18(H) (1)-(2), and 5101:3-48-01(F):

- Date of service;
- Place of service;
- Name of the recipient;
- Name of the provider;
- Signature of the person delivering the service or initials of the person delivering the service if the signature and corresponding initials are on file with the provider;
- Type of service (for homemaker/personal care, type must include if routine, on-site/on-call, or level one emergency);
- Number of units of the delivered service or continuous amount of interrupted time during which the service was provided; and
- Arrival and departure times of the provider of service's site visit to the recipient's location or of the recipient's visit to the provider of service's location.

We found no instances of noncompliance with these documentation requirements for 2008 or 2009.

2. DODD requested us to report variances if units reimbursed by Medicaid were more than the units reported in the Cost Reports.

We compared the number of reimbursed TCM units and Community Employment units from the MBS Summary by Service Code report, to the final units on *Schedule B-4, Quarterly Summary of Units of Service – Service and Support Administration, Line (1)(F), TCM Units* and to *Schedule B-1, Section B, Attendance Statistics, Line (4)(C), Supported Employment – Community Employment, 15 minute units*, respectively.

We found no instances where the Medicaid reimbursed units were greater than final TCM and Community Employment units.

3. DODD requested us to report whether any reimbursements exceeded disbursements on *Schedule A, Summary of Service Costs- By Program* worksheet by two percent.

¹ For non-medical transportation (service codes) we reviewed similar service documentation requirements to ensure compliance with Ohio Admin. Code § 5123:2-9-18 (H)(1)-(2) excluding H(1)(d),(f),(j) and H (2)(d),(f).

We compared the amounts reported on *Schedule A, Summary of Service Costs – By Program*, Lines (20) to (27) for Community Residential to the amount reimbursed for these services in 2008 and 2009 on the MBS Summary by Service Code reports.

We found no differences.

Non-Payroll Expenditures and Reconciliation to the County Auditor Report

1. We compared the disbursement totals from the 12/31/2008 and 12/31/2009 County Auditor's Report listed on the *Reconciliation to County Auditor Worksheets* to the County Auditor's Monthly Revenue & Expenditure Detail report balances for the (G20) Operating, (G30) Residential, (G40) GMSI, (G50) Capital Improvements and (G70) Bid Deposit funds.

We found differences as reported in Appendix A (2008) and Appendix B (2009).

2. DODD asked us to determine whether total County Board disbursements reported in the *Reconciliation to County Auditor Worksheets* reconciled within 1/4 percent of the County Auditor's yearly report of total disbursements for these funds.

Total county board disbursements were not within 1/4 percent of the County Auditor yearly disbursement totals reported for these funds for 2008 when all funds in the County Auditor's reports were included. Disbursements per the County Auditor's reports exceeded the County Boards disbursements by \$12,419,337 in 2008. As a result, we performed Procedure 3 below.

3. We also compared the account description and amount for each reconciling item on the *Reconciliation to County Auditor Worksheet* to Expense Detailed Ledger spreadsheet and other supporting documentation such as a County Auditor voucher package.

We found differences as reported in Appendix A (2008) and the final 2008 and 2009 *Reconciliation to County Auditor Worksheets* are within 1/4 percent of the County Auditor yearly disbursement totals for these funds.

4. DODD asked us to compare the County Board disbursements on the 2008 Expense Detailed Ledger and 2009 Expense Detailed Ledger spreadsheets to the amounts reported on worksheets 2 through 10, and report variances exceeding \$100 of total service contracts and other expenses for each individual worksheet.

We compared all Service Contract and Other Expenses entries on worksheets 2 through 10 to the County Board's State Expenses Detailed Reports.

We found differences as reported in Appendix A (2008) and Appendix B (2009).

Recommendation:

Although the County Board kept supporting documentation for their costs in the cost report the County Board did not limit the number of supplemental spreadsheets needed to roll up its cost to the cost report; therefore, the costs did not clearly trace to their accounting records.

For each year the County Board had a Worksheet Detailed Backup spreadsheet report which rolled up to the cost report. The County Board utilized the Expense Detailed Ledger report which was their lowest and most detailed disbursement report to roll up to the Worksheet Detailed Backup spreadsheet report. However, in many cases the County Board also utilized a summary LBUD report to roll up to the Worksheet Detailed Backup spreadsheet report. One number on any worksheet of the cost report could roll down to as many as 10 different numbers on the Worksheet Detailed Backup

spreadsheet report and each of those numbers could roll down to as many as 10 more numbers to be traced to the Expense Detailed Ledger report or LBUD reports in each year.

In addition, the County Board also utilized a complex allocation method on the Annual Summary of Units of Service - Adult and Child Programs report to allocate professional service costs to Worksheet 7A to Worksheet 7G. We compared total costs reported on these worksheets in the cost report in both 2008 and 2009 to total costs on the identified on the Annual Summary of Units of Service - Adult and Child Programs report. We found no differences. However, the procedures agreed to in this report were not sufficient to confirm management's assumptions about the proper allocation among each professional worksheet of the 2008 and 2009 cost reports.

We recommended the County Board streamline their allocation method and spreadsheets in order to ensure their records are auditable and conform with DODD's Guide to Preparing Income and Expenditure Report which states, in pertinent part, "In addition to maintaining all documentation to verify revenues and expenses, keep records that clearly trace or allocate all costs from accounting records to this report. To avoid submitting extensive supplemental worksheets, organize accounts in a format that facilitates completion of the Income and Expense Report."

5. We compared disbursement entries on *Schedule A, Summary of Service Costs – By Program* and worksheets 2 through 10 to the NEON prepared County Board Summary Workbook.

We found no differences.

6. DODD asked us to determine whether total County Board disbursements on the Expense Detailed Ledger spreadsheets were properly classified, on worksheets 2 through 10, within two percent of total Service Contracts and Other Expenses for each individual worksheet and that no worksheet included disbursements over \$100 which are non-federal reimbursable under 2 CFR 225 Appendix B.

We scanned the County Board's State Expenses Detailed Reports for Service Contracts and Other Expenses in the following columns and worksheets: Column X-General Expense-All Programs on worksheets 2, 2A, 3, and 8; Column N-Service and Support Administration costs on worksheet 9; and Columns E-Facility Based Services, F-Enclave, G-Community Employment, and H-Unassigned Adult Program on worksheet 10 and reviewed documentation to identify disbursements not classified as prescribed by the Cost Report Guides or costs which are non-federal reimbursable under 2 CFR 225 Appendix B.

We found differences as reported in Appendix A (2008) and Appendix B (2009) for misclassified and non-federal reimbursable costs.

7. We scanned the County Board's Expense Detailed Ledger spreadsheets for items purchased during 2008 and 2009 that met the County Board's capitalization criteria and traced them to inclusion on the County Board's Depreciation Schedule.

We reported differences for purchases that were not properly capitalized in Appendix A (2008). We found no differences in 2009. We reported differences for 2008 purchases to record the first year's depreciation in Appendix B (2009).

8. We haphazardly selected 20 disbursements from 2008 and 2009 from the County Board's Expense Detailed Ledger spreadsheets that were classified as Service Contract and Other Expenses on worksheets 2 through 10 (not selected for scanning under Procedure 5). We determined if supporting documentation was maintained as required by 2 CFR 225 (OMB Circular A-87, Appendix A, (C)(1)(j)) and the disbursement was properly classified according to the Cost Report Guides.

We found no differences.

Property, Depreciation, and Asset Verification Testing

1. We compared the County Board's procedures regarding capitalization of fixed assets with the Cost Report Guides for preparing *Worksheet 1, Capital Costs* and 2 CFR 225 (OMB Circular A-87, Appendix B, 15(a)(2)).

We found no inconsistencies between the County Board's capitalization procedures and the guidelines listed above.

2. We compared the County Board's final 2007 Depreciation Schedule to the County Board's 2008 and 2009 Depreciation Schedules for changes in the depreciation amounts for assets purchased prior to the periods under review which were not in compliance with the Cost Report Guides.

We found differences in depreciation as reported in Appendix A (2008) and Appendix B (2009).

3. DODD asked us to compare the depreciation costs reported in the County Board's Depreciation Schedule to the amounts reported on *Worksheet 1, Capital Costs*, and to report variances exceeding \$100.

We compared all depreciation entries reported on *Worksheet 1, Capital Costs* to the County Board's Depreciation Schedules.

We found differences as reported in Appendix A (2008) and Appendix B (2009).

4. We scanned the County Board's Depreciation Schedule for 2008 and 2009 for depreciation taken on the same asset more than once, assets that have been fully depreciated in prior years, or depreciation taken on assets during the period of acquisition which were not in compliance with the Cost Report Guides.

We found no differences.

5. We haphazardly selected five of the County Board's fixed assets that meet the County Board's capitalization procedure and were purchased in either 2008 or 2009 to determine if the useful life agreed to the estimated useful life prescribed in the 2008 American Hospital Association (AHA) Asset Guide. We also recomputed the first year's depreciation for these assets, based on their cost, acquisition date and period of useful life to determine compliance with the Cost Report Guides and AHA Asset Guide.

We found no differences.

6. We haphazardly selected one of the two disposed assets from 2008 and 2009 from the County Board's list of disposed assets and determined if the asset was removed from the County Board's fixed asset ledger.

We found no differences.

Payroll Testing

1. DODD asked us to determine whether total County Board salaries and benefits in the 2008 and 2009 Cost Reports were within two percent of the County Auditor's report totals for the (G20) Operating and (G30) Residential funds.

We totaled salaries and benefits from worksheets 2 through 10 from the 2008 and 2009 Cost Reports and compared the yearly totals to the County Auditor's reports. We found a variance but that variance was within two percent.

2. DODD asked us to compare the County Board disbursements on the County Board's detailed disbursement reports to the amounts reported on worksheets 2 through 10, and to report variances exceeding \$100 for salaries or employee benefit expenses.

We compared all Salary entries (by name and department) and the Benefit entries (by department) on worksheets 2 through 10 to the County Board's Worksheet Backup Detailed, LBUD and Payroll ledger reports.

We found no differences in 2008. We found differences as reported in Appendix B (2009).

3. We selected 40 employees and compared the County Board's employee list and Payroll Ledger reports to the worksheet in which each employee's salary and benefit costs were allocated to ensure allocation is consistent with the Cost Report Guides.

We reported differences in Appendix A (2008). We found no differences in 2009.

4. DODD asked us to scan the County Board's detailed disbursement reports for 2008 and 2009 and compare classification of employees to entries on worksheets 2 through 10 to determine if salary and benefit costs were reported in accordance with the Cost Report Guides if the errors in Procedure 3 above exceeded 10 percent.

We did not perform this procedure as the misclassification errors in Procedure 3 above did not exceed 10 percent of the sample size.

Medicaid Administrative Claiming (MAC)

1. We compared the salary and benefits entered on the Individual MAC Costs by Code report to the County Board's 2008 and 2009 Summary Payroll Report by Employee spreadsheets. DODD asked us to contact its Office of Audits to report differences between MAC salary and benefits versus the County Board's payroll records exceeding one percent.

We found variances where 2008 MAC salaries and benefits exceeded County Board payroll costs by more than one percent and accordingly DODD adjusted the Individual MAC Costs by Code Report to correct the misstatements identified. We found no variance exceeding one percent in 2009.

2. We compared the adjusted 2008 Individual MAC Costs by Code Report and original 2009 Individual MAC Costs by Code Report to Worksheet 6, columns (I) and (O).

We found differences as reported in Appendix A (2008). We found no differences in 2009.

3. We compared Ancillary Costs on the Roll Up report for the Ohio Department of Job and Family Services to Lines 6-10 of the MAC Reconciliation worksheet.

We found differences as reported in Appendix A (2008) and Appendix B (2009).

We did not receive a response from officials to the exceptions noted above.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the County Board's Cost Reports. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of the managements of the County Board, DODD, the Ohio Department of Job and Family Services, and the Centers for Medicare and Medicaid Services and is not intended to be, and should not be used by anyone other than these specified parties.

Sincerely,

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

Dave Yost
Auditor of State

July 17, 2012

cc: Thomas Armstrong, Superintendent, Summit County Board of Developmental Disabilities
Mira Pozna, Director of Fiscal, Summit County Board of Developmental Disabilities
Heather Czubaj, Fiscal Services Manager, Summit County Board of Developmental Disabilities
Randy Briggs, Board President, Summit County Board of Developmental Disabilities

Appendix A
Summit County Board of Developmental Disabilities
2008 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule A				
20. Environmental Accessibility Adaptations And/Or Modifications And Supplies (L) Community I	\$72,191	(\$72,191)	\$0	To reclassify community residential expenses
21. Adaptive And Assistive Equipment (L) Community Residential	\$93,394	(\$93,394)	\$0	To reclassify community residential expenses
22. Respite (L) Community Residential	\$330,418	(\$330,418)	\$0	To reclassify community residential expenses
23. Homemaker/Personal Care (L) Community Residential	\$20,797,720	(\$20,797,720)	\$0	To agree to audited COG amounts
24. Supported Emp. Enclave/Community Equipment Pur And/Or Modification (L) Community Residential	\$523,321	(\$523,321)	\$0	To agree to audited COG amounts
25. Other Waiver Services (L) Community Residential	\$259,154	(\$259,154)	\$0	To agree to audited COG amounts
Schedule B-1, Section A				
1. Building Services (B) Adult	16,960	(3,583)	13,377	To correct square footage
1. Building Services (C) Child	4,566	(1,146)	3,420	To correct square footage
2. Dietary Services (C) Child	6,523	(614)	5,909	To correct square footage
4. Nursing Services (B) Adult	1,589	(1,003)	586	To correct square footage
4. Nursing Services (C) Child	821	134	955	To correct square footage
5. Speech/Audiology (B) Adult	499	(218)	281	To correct square footage
5. Speech/Audiology (C) Child	1,263	(130)	1,133	To correct square footage
7. Occupational Therapy (B) Adult	41	(5)	36	To correct square footage
7. Occupational Therapy (C) Child	793	41	834	To correct square footage
8. Physical Therapy (B) Adult	41	(5)	36	To correct square footage
8. Physical Therapy (C) Child	793	41	834	To correct square footage
9. Social Work/Counseling (B) Adult	0	45	45	To correct square footage
11. 0-2 Age Children (C) Child	14,032	431	14,463	To correct square footage
12. 3-5 Age Children (C) Child	10,199	(1,195)	9,004	To correct square footage
14. Facility Based Services (B) Adult	130,506	(62,316)	68,190	To correct square footage
15. Supported Emp. -Enclave (B) Adult	1,940	(1,783)	157	To correct square footage
16. Supported Emp. -Comm Emp. (B) Adult	1,692	(1,549)	143	To correct square footage
17. Medicaid Administration (A) MAC	12,898	(4,579)	8,319	To correct square footage
19. Community Residential (D) General	62	67	129	To correct square footage
21. Service And Support Admin (D) General	8,162	(3,431)	4,731	To correct square footage
22. Program Supervision (B) Adult	995	(560)	435	To correct square footage
22. Program Supervision (C) Child	1,753	(1,014)	739	To correct square footage
23. Administration (D) General	21,766	(3,350)	18,416	To correct square footage
24. Transportation (D) General	8,822	(1,437)	7,385	To correct square footage
25. Non-Reimbursable (B) Adult	0	719	719	To correct square footage
25. Non-Reimbursable (C) Child	6,551	469	7,020	To correct square footage
25. Non-Reimbursable (D) General	0	23,361	23,361	To correct square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (A) Facility Based Services	1,536	(544)	992	To correct individuals served
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	392	(240)	152	To correct individuals served
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	245	88	333	To correct individuals served
2. Days Of Attendance (A) Facility Based Services	199,382	(32,007)	167,375	To correct days of attendance
2. Days Of Attendance (B) Supported Emp. -Enclave	25,464	(12,085)	13,379	To correct days of attendance
4. 15 Minute Units (C) Supported Emp. -Community Employment	14,518	2,238	16,756	To correct 15 minute units
Schedule B-3				
1. Children 0-2 (G) One Way Trips- Fourth Quarter	1,473	1,855	3,328	To correct one way trips
2. Children 3-5 (C) One Way Trips- Second Quarter	1,424	(1,181)	243	To correct one way trips
2. Children 3-5 (E) One Way Trips- Third Quarter	1,114	(1,114)	0	To correct one way trips
2. Children 3-5 (G) One Way Trips- Fourth Quarter	735	(735)	0	To correct one way trips
3. Children 6-21 (A) One Way Trips- First Quarter	1,169	(1,169)	0	To correct one way trips
3. Children 6-21 (C) One Way Trips- Second Quarter	1,319	(1,319)	0	To correct one way trips
3. Children 6-21 (E) One Way Trips- Third Quarter	2,205	(2,205)	0	To correct one way trips
3. Children 6-21 (G) One Way Trips- Fourth Quarter	2,137	(2,137)	0	To correct one way trips
5. Facility Based Services (G) One Way Trips- Fourth Quarter	69,042	31,097	100,139	To correct one way trips
6. Supported Emp. -Enclave (C) One Way Trips- Second Quarter	12,125	(5,745)	6,380	To correct one way trips
6. Supported Emp. -Enclave (E) One Way Trips- Third Quarter	12,360	(12,360)	0	To correct one way trips
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	10,104	(10,104)	0	To correct one way trips
7. Supported Emp. -Comm Emp. (A) One Way Trips- First Quarter	5,931	(330)	5,601	To correct one way trips
7. Supported Emp. -Comm Emp. (C) One Way Trips- Second Quarter	6,062	(6,062)	0	To correct one way trips
7. Supported Emp. -Comm Emp. (E) One Way Trips- Third Quarter	6,180	(6,180)	0	To correct one way trips
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	5,052	(5,052)	0	To correct one way trips
Schedule B-4				
1. TCM Units (D) 4th Quarter	61,361	(9,294)	52,067	To correct TCM units
2. Other SSA Allowable Units (D) 4th Quarter	4,411	12,617	17,028	To correct TCM units
5. SSA Unallowable Units (A) 1st Quarter	6,852	(6,852)	0	To correct TCM units
5. SSA Unallowable Units (B) 2nd Quarter	7,286	(7,286)	0	To correct TCM units
5. SSA Unallowable Units (C) 3rd Quarter	6,560	(6,560)	0	To correct TCM units
5. SSA Unallowable Units (D) 4th Quarter	6,477	(5,929)	548	To correct TCM units
Schedule C				
II. Department of MR/DD				
(E) Residential Facility- Non Waiver Services- COG Revenue	\$ -	\$ 248,600	\$ 248,600	To agree to audited COG amounts
Worksheet 1				
5. Movable Equipment (U) Transportation	\$ 84,663	\$ (50,837)	\$ 33,826	To remove losses on prior year disposals
5. Movable Equipment (V) Admin	\$ 96,739	\$ 3,054	\$ 99,793	To add depreciation for copier
5. Movable Equipment (X) Gen Expenses All Prgm.	\$ 29,099	\$ (736)	\$ 28,363	To remove loss on prior year disposal
6. Capital Leases (U) Transportation	\$ 455,747	\$ 76,654	\$ 532,401	To correct depreciation on buses
7. Other (D) Unasgn Children Programs	\$ 6,563	\$ (6,563)	\$ -	To reclassify operating lease payments
7. Other (H) Unasgn Adult Programs	\$ 19,408	\$ (19,408)	\$ -	To reclassify operating lease payments
7. Other (N) Service & Support Admin	\$ 13,826	\$ (13,826)	\$ -	To reclassify operating lease payments
7. Other (U) Transportation	\$ 5,994	\$ (5,994)	\$ -	To reclassify operating lease payments
	\$ -	\$ 92,032	\$ 92,032	To reclassify interest payments on bus loan
7. Other (V) Admin	\$ 25,385	\$ (25,385)	\$ -	To reclassify operating lease payments
7. Other (X) Gen Expense All Prgm.	\$ 972	\$ (972)	\$ -	To reclassify operating lease payments

Appendix A
Summit County Board of Developmental Disabilities
2008 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 2				
1. Salaries (X) Gen Expense All Prgm.	\$ 1,754,595	\$ 18,235	\$ 1,772,830	To reclassify MAC salaries
3. Service Contracts (X) Gen Expense All Prgm.	\$ 794,217	\$ (33,858)		To reclassify non-federal reimbursable expenses
		\$ (72,833)		To reclassify adult nursing contract
		\$ 25,385		To reclassify operating lease payments
		\$ 972	\$ 713,883	To reclassify operating lease payments
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 903		To reclassify non-federal reimbursable expenses
		\$ 33,858		To reclassify non-federal reimbursable expenses
		\$ 130,738	\$ 165,499	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 1,069,898	\$ (380,223)		To remove indirect costs reported but not paid
		\$ (130,738)	\$ 558,937	To reclassify non-federal reimbursable expenses
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 773,952	\$ 142,210		To correct auditor and treasurer fees
		\$ 236,264	\$ 1,152,426	To record admin fees
Worksheet 2A				
1. Salaries (E) Facility Based Services	\$ 32,152	\$ 26,893	\$ 59,045	To reclassify MAC salaries
1. Salaries (F) Enclave	\$ 147,499	\$ (2,090)	\$ 145,409	To reclassify salaries
1. Salaries (G) Community Employment	\$ 18,190	\$ 24,999	\$ 43,189	To reclassify MAC salaries
1. Salaries (N) Service & Support Admin	\$ 60,626	\$ 977	\$ 61,603	To reclassify MAC salaries
3. Service Contracts (F) Enclave	\$ 31,959	\$ (9,070)	\$ 22,889	To reclassify adult service contract
3. Service Contracts (G) Community Employment	\$ 2,963	\$ (2,883)	\$ 80	To reclassify non-federal reimbursable expenses
4. Other Expenses (A) Ages 0-2	\$ 10,789	\$ (409)	\$ 10,380	To reclassify non-federal reimbursable expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 2,883		To reclassify non-federal reimbursable expenses
		\$ 409	\$ 3,292	To reclassify non-federal reimbursable expenses
Worksheet 3				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 1,683,756	\$ (74,039)	\$ 1,609,717	To reclassify capital asset purchases
4. Other Expenses (X) Gen Expense All Prgm.	\$ 874,285	\$ 3,931	\$ 878,216	To report omitted building service expenses
Worksheet 5				
1. Salaries (A) Ages 0-2	\$ 1,772,576	\$ 2,090		To reclassify salaries
		\$ 11,316	\$ 1,785,982	To reclassify MAC salaries
1. Salaries (B) Ages 3-5	\$ 342,028	\$ 52	\$ 342,080	To reclassify MAC salaries
1. Salaries (L) Community Residential	\$ 214,977	\$ 5,241	\$ 220,218	To reclassify MAC salaries
3. Service Contracts (D) Unasgn Children Program	\$ -	\$ 6,563	\$ 6,563	To reclassify operating lease payments
3. Service Contracts (L) Community Residential	\$ 1,848,266	\$ 496,003	\$ 2,344,269	To reclassify community residential expenses
4. Other Expenses (L) Community Residential	\$ 7,773	\$ 23,952	\$ 31,725	To report omitted community residential expenses
4. Other Expenses (M) Family Support Services	\$ -	\$ 35,874	\$ 35,874	To reclassify Special Olympics expenses
Worksheet 6				
1. Salaries (I) Medicaid Admin	\$ 1,488,749	\$ (342,500)	\$ 1,146,249	To reclassify MAC salaries
1. Salaries (O) Non-Federal Reimbursable	\$ 1,089,551	\$ 138,114	\$ 1,227,665	To reclassify MAC salaries
Worksheet 7-A				
3. Service Contracts (E) Facility Based Services	\$ 6,291	\$ (6,291)	\$ -	To reclassify psychology expenses
Worksheet 7-B				
3. Service Contracts (E) Facility Based Services	\$ 194,057	\$ 72,833		To reclassify adult nursing contract
		\$ 428,633	\$ 695,523	To reclassify adult nursing contract
Worksheet 7-D				
3. Service Contracts (E) Facility Based Services	\$ 159,686	\$ 6,291	\$ 165,977	To reclassify psychology expenses
Worksheet 8				
1. Salaries (X) Gen Expense All Prgm.	\$ 604,022	\$ (1,500)	\$ 602,522	To reclassify salaries
3. Service Contracts (E) Facility Based Services	\$ 905,694	\$ 80,973	\$ 986,667	To correct allocation of bus passes and taxi expenses
3. Service Contracts (F) Enclave	\$ 133,729	\$ (44,167)	\$ 89,562	To correct allocation of bus passes and taxi expenses
3. Service Contracts (G) Community Employment	\$ 66,865	\$ (36,806)	\$ 30,059	To correct allocation of bus passes and taxi expenses
3. Service Contracts (X) Gen Expense All Prgm.	\$ 167,197	\$ 5,994	\$ 173,191	To reclassify operating lease payments
4. Other Expenses (A) Ages 0-2	\$ 8,729	\$ (928)	\$ 7,801	To reclassify interest payments on bus loan
4. Other Expenses (B) Ages 3-5	\$ 10,539	\$ (1,120)	\$ 9,419	To reclassify interest payments on bus loan
4. Other Expenses (C) Ages 6-21	\$ 14,678	\$ (1,560)	\$ 13,118	To reclassify interest payments on bus loan
4. Other Expenses (E) Facility Based Services	\$ 682,130	\$ (72,507)	\$ 609,623	To reclassify interest payments on bus loan
4. Other Expenses (F) Enclave	\$ 99,829	\$ (10,611)	\$ 89,218	To reclassify interest payments on bus loan
4. Other Expenses (G) Community Employment	\$ 49,910	\$ (5,305)	\$ 44,605	To reclassify interest payments on bus loan
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 346	\$ 346	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 139,869	\$ (346)	\$ 139,523	To reclassify non-federal reimbursable expenses
Worksheet 9				
1. Salaries (N) Service & Support Admin. Costs	\$ 3,628,678	\$ 11,307	\$ 3,639,985	To reclassify MAC salaries
3. Service Contracts (N) Service & Support Admin. Costs	\$ 5,665	\$ (903)		To reclassify non-federal reimbursable expenses
		\$ 13,826	\$ 18,588	To reclassify operating lease payments
Worksheet 10				
1. Salaries (E) Facility Based Services	\$ 6,136,922	\$ 1,500		To reclassify salaries
		\$ 69,240	\$ 6,207,662	To reclassify MAC salaries
1. Salaries (F) Enclave	\$ 525,722	\$ 3,127		To reclassify MAC salaries
		\$ 14,985	\$ 543,834	To reclassify MAC salaries
1. Salaries (G) Community Employment	\$ 805,157	\$ 10,264		To reclassify MAC salaries
		\$ 7,751	\$ 823,172	To reclassify MAC salaries
3. Service Contracts (E) Facility Based Services	\$ 4,251,168	\$ 9,070		To reclassify adult service contract
		\$ (110)		To reclassify non-federal reimbursable expenses
		\$ (428,633)	\$ 3,831,495	To reclassify adult nursing contract
3. Service Contracts (F) Enclave	\$ 816,111	\$ (24)	\$ 816,087	To reclassify non-federal reimbursable expenses
3. Service Contracts (G) Community Employment	\$ 476,864	\$ (12)		To reclassify non-federal reimbursable expenses
		\$ (828)	\$ 476,024	To reclassify non-federal reimbursable expenses
3. Service Contracts (H) Unasgn Adult Program	\$ -	\$ 19,408	\$ 19,408	To reclassify operating lease payments
4. Other Expenses (E) Facility Based Services	\$ 394,531	\$ (25,471)	\$ 369,060	To reclassify Special Olympics expenses
4. Other Expenses (F) Enclave	\$ 22,144	\$ (6,457)	\$ 15,687	To reclassify Special Olympics expenses
4. Other Expenses (G) Community Employment	\$ 46,324	\$ (3,946)	\$ 42,378	To reclassify Special Olympics expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 146		To reclassify non-federal reimbursable expenses
		\$ 828	\$ 974	To reclassify non-federal reimbursable expenses

Appendix A
Summit County Board of Developmental Disabilities
2008 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Reconciliation to County Auditor Worksheet				
Expense:				
Plus: Capital Improvement	\$ -	\$ 844,344	\$ 844,344	To report omitted capital expenses
Plus: Transfers Out-General	\$ -	\$ 11,000,000		To record transfers out
		69,128	\$ 11,069,128	To record transfers out
Plus: Leases And Rentals	\$ 72,148	\$ (72,148)	\$ -	To remove operating lease payments
Plus: Purchases Greater Than \$5,000	\$ 838,334	\$ 74,039	\$ 912,373	To reclassify capital asset purchases
Plus: Other	\$ -	\$ 31,049	\$ 31,049	To record bid deposit fund
Memo: 1 1/2% ODMRDD "Administrative & Oversight Fee" (Not In Total)	\$ -	\$ (236,264)	\$ (236,264)	To reconcile off admin fees
Less: Capital Costs	\$ (1,600,629)	\$ (76,654)		To reconcile off depreciation
		(3,054)		To reconcile off depreciation
		72,148		To remove operating lease payments
		50,837		To reconcile off depreciation
		736	\$ (1,556,616)	To reconcile off depreciation
Less: Auditor and Treasurer Fee	\$ (773,952)	\$ (142,210)	\$ (916,162)	To reconcile off auditor and treasurer fees
Less: Less David Griffith Expense Reported on WS 2	\$ (380,223)	\$ 380,223		To remove reconciling item for indirect costs
Less: Other	\$ (21,580,195)	\$ 21,580,195		To agree to audited COG amounts
		446,500	\$ 446,500	To report omitted land purchase
Total from 12/31 County Auditor's Report	\$ 64,266,709	\$ 12,419,337	\$ 76,686,046	To correct County Auditor total
Revenue:				
Less: NEON COG Revenue	\$ (247,184)	\$ (248,600)	\$ (495,784)	To reconcile off COG revenue
Plus: Transfers In	\$ -	\$ 11,035,577	\$ 11,035,577	To add tranfers reconciling item
Plus: Bid Deposit Fund	\$ -	\$ 58,058	\$ 58,058	To record bid deposit fund
Total from 12/31 County Auditor's Report	\$ 74,531,974	\$ 11,093,737	\$ 85,625,711	To correct County Auditor total
Medicaid Administration Worksheet				
6 - 10. Ancillary Costs	\$ -	\$ 113,265	\$ 113,265	To report ancillary costs

Appendix B
Summit County Board of Developmental Disabilities
2009 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Schedule B-1, Section A				
25. Non-Reimbursable (D) General	111	23,250	23,361	To correct square footage
Schedule B-1, Section B				
1. Total Individuals Served By Program (B) Supported Emp. -Enclave	189	(85)	104	To correct individuals served
1. Total Individuals Served By Program (C) Supported Emp. -Community Employment	303	(49)	254	To correct individuals served
2. Days Of Attendance (A) Facility Based Services	128,001	18,533	146,534	To correct days of attendance
2. Days Of Attendance (B) Supported Emp. -Enclave	29,514	(16,028)	13,486	To correct days of attendance
4. 15 Minute Units (C) Supported Emp. -Community Employment	7,498	868	8,366	To correct 15 minute units
Schedule B-3				
1. Children 0-2 (G) One Way Trips- Fourth Quarter	0	4,868	4,868	To correct one way trips
2. Children 3-5 (G) One Way Trips- Fourth Quarter	0	1,278	1,278	To correct one way trips
5. Facility Based Services (G) One Way Trips- Fourth Quarter	79,755	(24,059)	55,696	To correct one way trips
5. Facility Based Services (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$0	\$616,022	\$616,022	To correct transportation costs
6. Supported Emp. -Enclave (G) One Way Trips- Fourth Quarter	0	17,257	17,257	To correct one way trips
6. Supported Emp. -Enclave (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$0	\$142,846	\$142,846	To correct transportation costs
7. Supported Emp. -Comm Emp. (G) One Way Trips- Fourth Quarter	0	6,724	6,724	To correct one way trips
7. Supported Emp. -Comm Emp. (H) Cost of Bus, Tokens, Cabs- Fourth Quarter	\$0	\$133,918	\$133,918	To correct transportation costs
Schedule B-4				
1. TCM Units (D) 4th Quarter	62,164	3,979	66,143	To correct SSA units
2. Other SSA Allowable Units (D) 4th Quarter	7,492	(766)	6,726	To correct SSA units
		(3,979)	2,747	To correct SSA units
5. SSA Unallowable Units (D) 4th Quarter	0	532	532	To correct SSA units
Worksheet 1				
3. Buildings/Improve (D) Unasn Children Programs	\$ 82,129	\$ 1,665	\$ 83,794	To correct depreciation
3. Buildings/Improve (H) Unasn Adult Programs	\$ 170,136	\$ 182	\$ 170,318	To correct depreciation
3. Buildings/Improve (V) Admin	\$ 31,995	\$ 225	\$ 32,220	To correct depreciation
4. Fixtures (V) Admin	\$ 96,282	\$ 22,495	\$ 118,777	To correct depreciation
6. Capital Leases (U) Transportation	\$ 454,858	\$ 77,543	\$ 532,401	To correct depreciation on buses
7. Other (U) Transportation	\$ -	\$ 59,851	\$ 59,851	To reclassify interest payments on bus loan
Worksheet 2				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 730,084	\$ (17,442)	\$ 712,642	To reclassify non-federal reimbursable expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ 2,449	\$ 17,442	\$ 19,891	To reclassify non-federal reimbursable expenses
		\$ 114,034	\$ 133,925	To reclassify non-federal reimbursable expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 610,490	\$ (114,034)	\$ 496,456	To reclassify non-federal reimbursable expenses
10. Unallowable Fees (O) Non-Federal Reimbursable	\$ 745,246	\$ 187,280	\$ 932,526	To correct auditor and treasurer fees
Worksheet 2A				
3. Service Contracts (E) Facility Based Services	\$ 21,876	\$ (20,000)	\$ 1,876	To reclassify adult service contract
3. Service Contracts (G) Community Employment	\$ 2,223	\$ (2,223)	\$ -	To reclassify non-federal reimbursable expenses
4. Other Expenses (D) Unasn Children Program	\$ 18,658	\$ (225)	\$ 18,433	To reclassify non-federal reimbursable expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 2,223	\$ 2,223	To reclassify non-federal reimbursable expenses
		\$ 225	\$ 2,448	To reclassify non-federal reimbursable expenses
Worksheet 5				
4. Other Expenses (M) Family Support Services	\$ -	\$ 35,501	\$ 35,501	To reclassify Special Olympics expenses
Worksheet 7-A				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 1,033	\$ (1,033)	\$ -	To reclassify psychology expenses
Worksheet 7-B				
3. Service Contracts (E) Facility Based Services	\$ -	\$ 451,967	\$ 451,967	To reclassify adult nursing contract
13. No. of Individual Served (A) Ages 0-2	-	26,523	26,523	To correct individuals served
13. No. of Individual Served (B) Ages 3-5	-	1,996	1,996	To correct individuals served
13. No. of Individual Served (E) Facility Based Services	1	10,311	10,312	To correct individuals served
Worksheet 7-C				
13. No. of Individual Served (A) Ages 0-2	95	1,785	1,880	To correct individuals served
13. No. of Individual Served (B) Ages 3-5	5	136	141	To correct individuals served
13. No. of Individual Served (E) Facility Based Services	1	2,451	2,452	To correct individuals served
13. No. of Individual Served (F) Enclave	-	569	569	To correct individuals served
13. No. of Individual Served (G) Community Employment	-	533	533	To correct individuals served
Worksheet 7-D				
3. Service Contracts (X) Gen Expense All Prgm.	\$ 140,463	\$ 1,033	\$ 141,496	To reclassify psychology expenses
13. No. of Individual Served (E) Facility Based Services	1	4,374	4,375	To correct individuals served
13. No. of Individual Served (F) Enclave	-	1,014	1,014	To correct individuals served
13. No. of Individual Served (G) Community Employment	-	951	951	To correct individuals served
Worksheet 7-E				
13. No. of Individual Served (A) Ages 0-2	-	3,443	3,443	To correct individuals served
13. No. of Individual Served (B) Ages 3-5	-	259	259	To correct individuals served
13. No. of Individual Served (E) Facility Based Services	1	499	500	To correct individuals served
13. No. of Individual Served (F) Enclave	-	116	116	To correct individuals served
13. No. of Individual Served (G) Community Employment	-	109	109	To correct individuals served
Worksheet 7-F				
13. No. of Individual Served (A) Ages 0-2	-	3,770	3,770	To correct individuals served
13. No. of Individual Served (B) Ages 3-5	-	284	284	To correct individuals served
13. No. of Individual Served (E) Facility Based Services	1	3,368	3,369	To correct individuals served
13. No. of Individual Served (F) Enclave	-	781	781	To correct individuals served
13. No. of Individual Served (G) Community Employment	-	732	732	To correct individuals served
Worksheet 7-G				
13. No. of Individual Served (E) Facility Based Services	1	555	556	To correct individuals served
13. No. of Individual Served (F) Enclave	-	129	129	To correct individuals served
13. No. of Individual Served (G) Community Employment	-	121	121	To correct individuals served

Appendix B
Summit County Board of Developmental Disabilities
2009 Income and Expenditure Report Adjustments

	Reported Amount	Correction	Corrected Amount	Explanation of Correction
Worksheet 8				
1. Salaries (E) Facility Based Services	\$ 3,438,952	\$ (3,438,952)	\$ -	To reclassify general transportation salaries
1. Salaries (X) Gen Expense All Prgm.	\$ 630,541	\$ 3,438,952	\$ 4,069,493	To reclassify general transportation salaries
2. Employee Benefits (E) Facility Based Services	\$ 1,477,715	\$ (1,477,715)	\$ -	To reclassify general transportation benefits
2. Employee Benefits (X) Gen Expense All Prgm.	\$ 252,739	\$ 1,477,715	\$ 1,730,454	To reclassify general transportation benefits
3. Service Contracts (E) Facility Based Services	\$ 9,945	\$ (9,945)	\$ -	To reclassify general transportation contracts
		\$ 616,022	\$ 616,022	To correct allocation of bus passes and taxi expenses
3. Service Contracts (F) Enclave	\$ -	\$ 142,846	\$ 142,846	To correct allocation of bus passes and taxi expenses
3. Service Contracts (G) Community Employment	\$ -	\$ 133,918	\$ 133,918	To correct allocation of bus passes and taxi expenses
3. Service Contracts (X) Gen Expense All Prgm.	\$ 895,168	\$ 9,945	\$ -	To reclassify general transportation contracts
		\$ 103,640	\$ -	To reclassify transportation expenses
		\$ (616,022)	\$ -	To correct allocation of bus passes and taxi expenses
		\$ (142,846)	\$ -	To correct allocation of bus passes and taxi expenses
		\$ (133,918)	\$ 115,967	To correct allocation of bus passes and taxi expenses
4. Other Expenses (E) Facility Based Services	\$ 471,854	\$ (471,854)	\$ -	To reclassify general transportation expenses
4. Other Expenses (X) Gen Expense All Prgm.	\$ 172,199	\$ 471,854	\$ -	To reclassify general transportation expenses
		\$ 81,003	\$ -	To reclassify transportation expenses
		\$ 78,916	\$ 803,972	To reclassify transportation expenses
Worksheet 10				
3. Service Contracts (E) Facility Based Services	\$ 3,002,306	\$ (71,511)	\$ -	To reclassify transportation expenses
		\$ 20,000	\$ -	To reclassify adult service contract
		\$ (99)	\$ -	To reclassify non-federal reimbursable expenses
		\$ (81,003)	\$ -	To reclassify transportation expenses
		\$ (54,452)	\$ -	To reclassify transportation expenses
		\$ (451,967)	\$ 2,363,274	To reclassify adult nursing contract
3. Service Contracts (F) Enclave	\$ 399,256	\$ (16,583)	\$ -	To reclassify transportation expenses
		\$ (24)	\$ -	To reclassify non-federal reimbursable expenses
		\$ (12,626)	\$ 370,023	To reclassify transportation expenses
3. Service Contracts (G) Community Employment	\$ 358,111	\$ (15,546)	\$ -	To reclassify transportation expenses
		\$ (22)	\$ -	To reclassify non-federal reimbursable expenses
		\$ (11,837)	\$ 330,706	To reclassify transportation expenses
4. Other Expenses (E) Facility Based Services	\$ 340,368	\$ (24,496)	\$ 315,872	To reclassify Special Olympics expenses
4. Other Expenses (F) Enclave	\$ 24,489	\$ (5,680)	\$ 18,809	To reclassify Special Olympics expenses
4. Other Expenses (G) Community Employment	\$ 54,244	\$ (5,325)	\$ 48,919	To reclassify Special Olympics expenses
4. Other Expenses (O) Non-Federal Reimbursable	\$ -	\$ 145	\$ 145	To reclassify non-federal reimbursable expenses
Reconciliation to County Auditor Worksheet Expense:				
Plus: Leases and Rentals	\$ 454,858	\$ (59,851)	\$ 395,007	To reclassify interest payments on bus loan
Plus: Bid Deposit Fund G70	\$ -	\$ 27,109	\$ 27,109	To record bid deposit fund
Less: Capital Costs	\$ (1,428,849)	\$ (77,543)	\$ -	To reconcile depreciation
		\$ (1,665)	\$ -	To reconcile depreciation
		\$ (182)	\$ -	To reconcile depreciation
		\$ (225)	\$ -	To reconcile depreciation
		\$ (22,495)	\$ (1,530,959)	To reconcile depreciation
Less: Auditor and Treasurer Fees	\$ (745,246)	\$ (187,280)	\$ (932,526)	To reconcile off auditor and treasurer fees
Total from 12/31 County Auditor's Report	\$ 62,025,640	\$ 27,109	\$ 62,052,749	To correct County Auditor total
Revenue:				
Plus: Bid Deposit Fund	\$ -	\$ 21,319	\$ 21,319	To record bid deposit fund
Total from 12/31 County Auditor's Report	\$ 75,819,208	\$ 21,319	\$ 75,840,527	To correct County Auditor total
Medicaid Administration Worksheet				
6 - 10. Ancillary Costs	\$ -	\$ 110,169	\$ 110,169	To report ancillary costs

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Dave Yost • Auditor of State

SUMMIT COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

SUMMIT COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
SEPTEMBER 04, 2012**